North Dakota

Interim Government Services Committee

December 16, 2009

Human Resource
Management Services Division
of the

Office of Management & Budget

Table 1 - Employees - Number & Salaries - Executive Branch

	Class	sified Emplo	oyees	Uncla	ssified Empl	oyees	Total Class	sified & Uncl	assified	
State	# Classified Employees	Classified Positions \$ Average	Classified Positions \$ Median	# Unclassified Employees	Unclassified Positions \$ Average	Unclassified Positions \$ Median	Total # Classified & Unclassified	Classified & Unclassified \$ Average	Classified & Unclassified \$ Median	Number of Civil Service Classifications
Colorado*	25,287	\$53,952	\$50,880	5,557	\$59,460	\$51,300	30,844	\$54,948	\$50,064	516
lowa	18,426	\$51,139	\$48,599	2,406	\$72,891	\$64,501	20,832	\$53,619	\$50,794	594
Kansas	17,569	\$38,248	\$36,181	1,583	\$58,445	\$52,822	19,152	\$39,917	\$34,445	513
Minnesota	37,266	\$50,885		3,943	\$59,988		41,209			1,808
Missouri *	36,997	\$32,536	\$29,580	905	\$66,743	\$61,615	37,902	\$33,353	\$30,096	954
Montana	11,559	\$41,552	\$39,020	860	\$44,691	\$39,037	12,419	\$41,732	\$39,037	
Nebraska	14,125			269			14,394	\$40,339		1,260
Oklahoma	27,243	\$34,984	\$32,409	10,661	\$47,526	\$43,200	37,904	\$38,511	\$34,673	1,077
South Dakota	6,569	\$34,440	\$33,262	1,203	\$62,408	\$57,000	7,772	\$38,769	\$35,820	531
Wyoming	7,928	\$45,822	\$43,100	324	\$82,906	\$84,576	8,252	\$47,274	\$43,602	527
10 State Average		\$42,618	\$39,129		\$61,673	\$56,756		\$43,162	\$39,816	
3 State Average		\$40,605	\$38,461		\$63,335	\$60,204		\$42,592	\$39,486	
North Dakota	7,056	\$42,588	\$40,032	326	\$79,992	\$68,328	7,382	\$44,232	\$40,620	929

^{*}CO - Adjusted classified and non-classified to exclude all higher education, even though technically, our "executive branch" does include higher ed.

^{*}MO- total employees does not include employees of the legislature or judicial branch, nor those employed in the offices of elected officials.

Table 2 - Ar	Table 2 - Annual Leave Accrual Rates												
				Ac	crual Rates	3			Pa	yment	for L	Inused	Balance
State		5 to 9 Years	10 to 14 Years	15 to 19 Years	20 to 24 Years	> 25 Years	Maximum Accural	Carry-over Amount	Upon Termination	At Fiscal Year End	Upon Demand	Converted to Fund Benefit Options	Amount of Payment
Colorado	12	15	18	21	21	21	21	2x accrual rate	Х				100%
lowa	10	15	20	20	22	25	2x annual maximum vacation entitlement	2x annual maximum vacation entitlement	Х			Covert	750-1,500 80%
Kansas	12	15	18	21	21	21	Varies	Varies	Х				full balance
Minnesota	13	16.25	22.75	24.4	26	27.6	Unlimited	Varies by contract/plan (between 260-275 hrs. max)	x				100% up to max carry over amount
Missouri	15	15	18	21	21	21	Based on years of service 0-9 years = 30 days; 10-14 years=36 days; 15+ years=42 days	Based on years of service 0-9 years = 30 days; 10-14 years=36 days; 15+ years=42 daysEach October 31st, the amount must be below the maximum accural rate or it is lost.	X				reimburseme nt for the amount of leave cannot exceed the maximum allowable accumulation.
Montana	15	15	18	21	24	24	2 x annual accrual	2 x total amt. eligible to earn	х			х	100%
Nebraska	12	12-18	19-23	24-25	25	25	25	35 days	Х				100%
Oklahoma	15	18	20	20	25	25	60	30 - 60	X				full balance
South Dakota	15 12	15 15	15 18	20	20 24	20 24	30 - 40 days Varies w/ Service	30 - 40 days Varies w/ Service	Х				full balance
Wyoming 10 State Average	13.1	15.5	18.6	21.0	22.9	23.4	varies w/ Service	valles w/ Service					
3 State Average	14.0	15.0	17.0	20.7	22.7	22.7							
North Dakota	12	15	18	21	24	24	24	30 days	X				100%

Table 3 - Si	Table 3 - Sick Leave																	
	Acc	rual Rate	s		Uses o	f Sick	Leav	е		Р	aym	ent	for	Unu	sed	Bal	lance	Condition / Amount of Payment
State	Days per year	Accrual Limits	Average Days Used	Employee's Personal Illness Only	Immediate Family Illness	Adoption for Mother	Paternity Leave - Adoption	Paternity Leave - Biological	None	Upon Resignation	Upon Retirement	Upon Layoff	Uopn Dismissal	Pay to Beneficiary	At Fiscal Year End	Upon Demand	Converted to fund benefit options	
Colorado	10	45 days	6.6		all			all			х			х				25% payout upon retirement; up to 80 hours over- accrued sick leave converted to annual leave on each July 1st, at the ratio of 5:1 (5 hrs sick to 1 hr annual).
lowa	*	Unlimited	8.25	Х	Х	Х					Х						X **	Up to a maximum of \$2,000
Kansas	13	Unlimited	10	х	х	х	х	х			х							Up to 60 days
Minnesota	13	Unlimited	9.13	х	х	х	x	х		x (w/20 yrs of svc)	x	х		x			Some contracts have mandatory Health Care saving accounts	Severance payments are based on sick leave balance. 40% of first 900 hrs. + 12.5% hours over 900 times hourly rate.
Missouri	15	Unlimited	10	all	all	varies	varies	varies	Х									creditable for retirement
Montana	12	Unlimited	8.0	All	All	15 Days	15 Days	15 Days		х	х	х	х	х			х	0.25
Nebraska	1 thru 5 yrs = 12; 6 thru 15 yrs = 14; 16 yrs & on = 18	Unlimited	9.8	all	all	6 wks	2 days	2 days			x			x				25% (60 day max)
Oklahoma	15	Unlimited	N/A		80 hours	12 Weeks	12 Week	12 Weeks	х									
South Dakota	14	Unlimited	5.6	*	40hrs	6 wks	6 wks	40 hrs		Х	Х	Х		Х				25% (60 day maximum)
Wyoming	12	Unlimited	N/A							Х	Х	Х	Х	Х				50% (60 day maximum)
10 State Average	13		8.4						2	4	8	4	2	6			3	
3 State Average	12.7		6.8						0	3	3	3	2	3				
North Dakota	12	Unlimited	8.0	х	40 hrs					х	х	х	x	x			х	10% of balance w/ 10 yrs continuous service; unused SL may be converted to service credit for retirement

^{*}IA - 18 days per year for employees with a sick leave balance of 750 hours or less; 12 days for employees with a balance of 751 to 1,499 hours & 6 days for emloyee with a balance 1500 or more

^{**} IA - Sick Leave Balance at Retirement

^{0 - 750} hrs 60% of value

^{750- 1,500} hrs 80% of value

^{1,500} hrs + 100% of value

^{*}SD - sick leave only for employees personal illness with noted exceptions

Table 4 - Aı	Table 4 - Amount & Type of Holidays Allowed per Year											
State	Total Holidays	Five Major	M. L. King Day	Presidents' Day/ Washington' B-day	Good Friday	Memorial Day	Columbus Day	General Election	Veteran's Day	Day After Thanksgiving	Other	
Colorado	10	Yes	Yes	Yes	No	Yes	Yes	No	Yes	No	*	
lowa	11	Yes	Yes	No	No	Yes	No	No	Yes	Yes	2	
Kansas	11	Yes	Yes	No	No	Yes	No	No	Yes	Yes	11	
Minnesota	11	Yes	Yes	Yes	No	Yes	No	No	Yes	Yes	10	
Missouri	12	yes	yes	yes	no	yes	yes	no	yes	no*	8, 13	
Montana	10.5	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	No		
Nebraska	12	Yes	Yes	Yes	No	Yes	Yes	No	Yes	Yes	18	
Oklahoma	10	Yes	Yes	Yes	No	Yes	No	No	Yes	Yes		
South Dakota	11.5	yes	yes	yes	Yes	Yes	Yes	No	Yes	Yes		
Wyoming	9	Yes	Yes	Yes	No	Yes	No	No	Yes	No		
10 State Average	10.8											
3 State Average	10.3											
North Dakota	10.5	Yes	Yes	Yes	Yes	Yes	No	No	Yes	No	15	

The five major holidays are observed by all member states: New Year's Day, Independence Day, Labor Day, Thanksgiving, and Christmas.

Other Holidays: 1) Christmas Eve 2) Christmas - 1 extra day 3) Confederate Memorial Day 4) Employee's Birthday 5) Jefferson's Birthday 6) Lee-Jackson-King Day 7) Mardi Gras Day 8) Lincoln's B-day 9) New Year's Day - 1 extra day 10) Personal or Optional Day 11) Primary Election Day 12) Robert E Lee's B Day 13) Harry Truman's B Day 14) West Virginia Day 15) 1/2 Day - Christmas Eve 16) 1/2 Day - New Year's Eve 17) King-Lee Day 18) Arbor Day 19) Pioneer Day 20) Nevada Day 21) New Year's Eve 22) Governor's Day 23) Seward's Day, Alaska day, One day credited to leave bank as floating Holiday, Day designated by Governor of Alaska as a legal Holiday

*CO - Ceasar Chavez day in lieu of a scheduled holiday; in past years, at Gov's discretion admin leave for 15, 16, or day after Thanksgiving - however, those will be mandatory unpaid furlough days in FY0910.

Table 5 - Other Leave

State	Military	Jury	Personal W/Pay		Education W/Pay	W/O Pay	Pooled / Shared Recipient	Other
Colorado	15 days/year	no limit	No	No	agency discretion	No	agency discretion	Administrative/Disaster - no limit; Bereavement - 5 days max
lowa	30 days	no limit	No	12 months	12 months	12 months	unlimited	Compensatory leave, Election leave, Voting leave, Disaster Service Volunteer leave, Bone Marrow & Organ Donation leave, Examination and Interviewing leave
Kansas	15 days / yr training; unlimited active duty	unlimited	1 discretionary day / yr.	up to 6 months if granted	agency discretion	agency discretion		Funeral - 6 days max; Disaster service volunteer leave-up to 20 days
Minnesota	15 days	no limit	No	no limit	No	Agency head discretion	program. max hours is 1,044 or 1 year whichever comes	Bereavement, court appearance, voting, emergency, donate blood, election judge, transition, union, related work, elder care, parenthood, disability, education, investigatory, administrative, precinct or caucus convention, volunteer firefighter/EMT, Natura
Missouri	120 hours	no limit	no	Yes, up to 12 weeks FMLA-up to one year discretionary	agency discretion	yes	120 days max	Funeral, conferences, training, voting, donate blood, disaster relief, bone marrow donor/human organ donor
Montana	15 days a year can accumulate up to 30 days	no limit	No	Subject to Supervisor Approval	Subject to Agency Policy and FLS Act	Subject to Agency Policy and FLS Act	240 Hours	Sick Leave Fund
Nebraska	15 days	no limit		up to 1 yr		up to 1 yr	1200 hrs during 12 month period	Funeral, Adoption, Voting, Election Board Duty, Injury, disaster relief, FMLA, Family Military Leave
Oklahoma	30 days	no limit	0	12 Months	12 Months	Yes	261 days, 361 days if illness is terminal	Professional (3 days), family leave, LWOP, Administrative Leave, Enforced Leave, Voting, Organ Donation Leave (Amount Varies based on type of Donation)
South Dakota*	15 days	no limit	5 days	90 days	No	varies based on educ'\n program	260 days	
Wyoming	15 days	Yes	No	Yes	Varies	Varies		Administrative leave, bereavement, FMLA, voting
North Dakota	20 days	no limit			Varies by agency	Various agy programs	4 months	Leave Sharing Program*

^{*} ND - Leave Sharing Program - Employees may donate no more than 5% of accrued sick leave to employee suffering from exraordinary or severe illness, injury, etc. Employees may donate annual leave, retaining at least 40 hours, to employee suffering from extraordinary illness, injury, etc.

^{*}SD - personal leave deducted from sick leave balance.

Table 8 - D	iseas	е Ма	nage	ment	and I	Mana	ged C	Care F	Progr	ams								
		Di	isease l	Manage	ement P	rogram	s Offer	ed			Care M	anagem	nent Pro	ograms	Offered	d		avings with Disease nt & Managed Care
State	Asthma/COPD	Cancer	Depression	Diabetes	Heart Disease/Hypertention	Low-Back Pain	Obesity	Rare Disease	Renal Disease	Catastropic Case Management	Health Advocate Services	Voluntary Health Risk Assessment	Mandatory Health Risk Assessment	Health Website	Nurse Advice Line	Targeted Behavior Modification	Total Dollars Saved	% of Plan Costs Saved
Colorado	Х	х		Х	х	Х				Х		х		Х	х	х	·	9
lowa	Х			Х	Х	Х				Х	Х	Х		Х	Х		15.3 million	
Kansas	Х			Х	Х	Х				Х		Х		Х	Х	Х	NA	NA
Minnesota	Х	х	х	Х	х	Х		х		х	х	х		Х		х	not available	not available
Missouri	Х			Х	Х					Х		Х		Х	Х	Х	UNKNOWN	
Montana				Х	Х		Х			Х	Х	Х	Х	Х		Х	14.1 M (proj)	8.00%
Nebraska										х	Х	Х	Х	Х		х		
Oklahoma										х	х	х		х				
South Dakota	х	х		х	х	Х	х		х	Х	Х		Х	Х		Х	\$6.0 million	6.5%
Wyoming	х	х		Х	х					х	х	х		Х	Х	х	\$1.95 million	1.7
10 State Count	7	4	1	8	8	5	2	1	1	10	7	9	3	10	5	8		
3 State Count	2	2	0	3	3	1	2	0	1	3	3	2	2	3	1	3		
North Dakota	х			х	х					х	х	х		х		х	\$1.4 Million	0.01

Table 10 - Employer/Employee Monthly Contributions to Health Insurance

	l	Employee	1	Family Coverage							
		Employee	Only Covera	g e ∣		raililly C	overage	1			
State	# of Empl's Enrolled	Employer Contribution	Employee Contribution	% of Premium pd by Employer	# of Empl's Enrolled	Employer Contribution	Employee Contribution	% of Premium pd by Employer			
Colorado	5,453	\$351	\$54	86.7%	1,706	\$869	\$326	72.7%			
lowa	2,806	\$641	\$0	100.0%	2,667	\$1,275	\$225	85.0%			
Kansas	18,999	\$401	\$18	95.7%	5,860	\$586	\$330	64.0%			
Minnesota	50,194	\$447	\$0	100.0%	28,770	\$1,185	\$130	90.1%			
Missouri	3,538	\$418	\$31	93.1%	831	\$651	\$283	69.7%			
Montana	2269	\$590	\$0	100.0%	1,631	\$626	\$204	75.4%			
Nebraska	689	\$458	\$122	79.0%	175	\$1,624	\$432	79.0%			
Oklahoma	16,152	\$409	\$0	100.0%	8,683	\$752	\$0	100.0%			
South Dakota	7,414	\$481	\$0	100.0%	2,247	\$481	\$274	63.8%			
Wyoming	5,643	\$484	\$67	87.8%	3,340	\$1,099	\$178	86.1%			
10 State Average		\$468	\$29	94.1%		\$915	\$238	79.3%			
3 State Average		\$518	\$22	95.8%		\$735	\$218	77.1%			
North Dakota - Composite Premium *	3,325	\$826	\$0	100.0%	11,345	\$826	\$0	100.0%			
North Dakota - Single/Family Premiums *		\$400	\$0	100.0%		\$963	\$0	100.0%			

^{*} ND - State of North Dakota pays a composite premium for either single or family coverage. The rate is \$825.66 for 7/09-6/11. The rate was \$658./08 for 2007-09.

^{*} ND -# Employees Includes Higher Ed

Table 17 - D	ental Insur	ance						Health Insurance
				Monthly Employ	yer Contribution	Monthly Employ	yee Contribution	or
State	Preventative Services Restorative Services		Orthodontia Services	Employee Only	Employee + Family	Employee Only Employee + Family		Stand Alone
Colorado	100%	Basic restorative (fillings) 80%; Special restorative (crowns, etc.) 50% - discounted fees on all	50%, discounted fees, \$1,500 max	\$20.72	\$48.86	\$8.80	\$39.38	stand alone
lowa	100%	80%	50% \$1,500 Lifetime max	\$26.14	\$35.04		\$35.02	stand alone
Kansas	100%	60% for non-DPO / 80% for DPO	50% up to \$1,000	28.27	56.72		22.45	stand alone
Minnesota	100%	60%	50%	\$21.40	\$47.24	\$5.00	\$30.84	stand alone
Missouri	100%	\$50 deductible; then 20%	none	\$6.11	\$6.11	\$18.34	\$78.66	stand alone
Montana	100%	\$50 Ded then 80%**	No	\$34.00	\$58.00			Alone ***
Nebraska	100%	80%	50%			\$21.82	\$68.44	STAND ALONE
Oklahoma	200%	\$25 Deductible /85% Basic, 60% Major	\$50 Deductible / 60%			\$28.58	\$119.00	stand alone
South Dakota	100%	80%	50%			\$19.60	\$55.92	stand alone
Wyoming	100%	50%	NONE	\$16.44	\$36.32	\$12.61	\$29.56	stand alone
10 State Average				\$21.87	\$41.18	\$16.39	\$53.25	
3 State Average				\$25.22	\$47.16	\$16.11	\$42.74	
North Dakota	100%	\$50 deductible - Basic/80% Major/50%	50%/\$1500 life max	\$0.00	\$0.00	\$35.10	\$111.30	Stand Alone

^{**}MT - Share Level B&C services of \$50 Ded & \$1200/year benefit Reimburse 80% on Level B & 50% on Level C svcs

^{***}MT - State Share MAY cover Employee only amount depending upon medical plan chosen

	Acc	cidental Death a	nd Dismemberment			Long Term	Disability Coverage	
	Employer		Employee		⊏mpioyer		Employee	
State	Paid	Cost	Paid	Cost	Paid	Cost	Paid	Cost
Colorado	Yes, \$50,000	\$1.00	Yes, \$300,000	0.02 p/\$1,000	No		Yes	Varies by plan and age - from .0020 to .0302 of covered payroll
Iowa	\$20,000	In Life Prem	Yes	In Life Prem	60% up to \$60,000 of annual base earnings.	\$0.31 per \$100 to \$60,000 max		
Kansas	No		No		100% paid			
Minnesota	No		Yes	Varies	No		Yes	varies
Missouri	no				Max 60% salary	.50% of salary		
Montana	No		Yes	\$.0398/\$1,000	No		Yes	22.52
Nebraska	No		\$5,200 Coverage	\$0.10/month	No		varies, \$7,500 monthly maximum benefit	Varies by age and 8 options
Oklahoma	20000	\$3.50			Yes; 60% (\$3000)	\$7.62		
South Dakota	yes	included in group term life	yes	included in sup group term life	50% of the Final Average Compensaiton + additional 10% for each child to max of 4	included in contributions to retirement		
Wyoming	Included with Life Ins.						60% of base pay, voluntary, 100% employee paid	based on salary and age
North Dakota	\$1,300	.03/\$1000	Supplemental coverage available at employee expense	Based on Age		No		

	1	Wellness Program		
State	State Provided Employee Assistance Program	State Provided	Covered Dependents	Wellness Program Components
Colorado	Yes	No		Employee discounts to the Wellness Center
Iowa	Yes	Yes	Yes	Health screenings, health information classes, flu shots, fitness center discounts, stop smoking assistance.
Kansas	Yes	Yes	Some	Employee Assistance Program, Self Care, Newsletter, Disease Management programs, Resource Library & Educational Services, On-line fitness Blog, Lifeline, coaching
Minnesota	Yes	Yes	Some benefits	Newsletters, Health Screenings, Discussion Groups, Health Seminars
Missouri	yes	yes		CPR Classes, Health First Classes/Nutrition & Weight Loss, Blood pressure checks, speakers (health related topics), flu shots, health fair, first aid, stress mgmt., fitness center
Montana	Yes	Yes	Yes	Health Screenings, Group competitions, Pre-disease management programs, Maternity & EAP
Nebraska	Yes	Yes	Yes	Blood Pressure, Chemistry Profile, Fitness Walks, Safety & Relationship programs, Smoking cessation, Flu shots, Weight control, Stress management; free or discounted price
Oklahoma	Yes	Yes	No	Qtrly newsletter, Health Fairs, Health & Wellness Training for wellness coordinators, web page, health risk appraisals
South Dakota	No	Yes	spouse	Health screenings, Healthwise classes, Flu shots, prenatal program, video lending library, fitness center discounts, wellness seminar series.
Wyoming	No	Yes	Yes	Health Screening, flu shots (Up to \$400/person), Routine Colonoscopy - 100% Every 5 yrs
North Dakota	Yes	Yes	Yes	Benefits vary by provider; all are required to meet minimum requirements established by the Board

Table 22 - Life Insurance

	l	Employer	Cost / \$100	0	Envilore Ball	En			
State	State Paid Coverage Limit	Employee Only	Spouse	Dependent	Employee Paid Coverage Limit	Employee Only	Spouse	Dependent	Age Graded
Colorado	\$50,000	\$0.168			\$300,000	age banded - from \$.04 to \$1.70	age banded - from \$.06 to \$2.10	Option 1 - \$5,00 per child, \$.30; Option 2 - \$10,000 per child, \$.60	Yes
Iowa	\$20,000	\$1.130			\$50,000 for most	age related			Yes
Kansas	1.5 x salary	0.6% employee benefit gross			\$250,000	0.13 per \$1,000 if age 47			Yes for optional group life
Minnesota	1 x salary	varies			\$500,000.00	varies	varies	varies	Yes
Missouri	1 x salary minimum \$15,000 max \$500,000	.33			Employee-up to 6 times annual salary (up to \$800,000) Spouse coverage up to \$100,00 (cannot exceed member's coverage)	45-49 years of age .26/\$1000	45-49 years of age .26/\$1000	Children coverage is a flat amount of \$10,000 per child. Premium is \$2.00 per month regardless of number of children insured.	yes
Montana	\$14,000	\$1.90			\$500,000.00	.15 per \$1,000	.15 per \$1,000	No	Yes
Nebraska	\$20,000	\$0.100			1,2,3,4, or 5x annual salary				Yes
Oklahoma	\$20,001	\$3.50 on 1st \$20,000, \$3.50 on 2nd \$20,000, age rated above \$40,001	*	*	6 x salary or \$300,000, whichever is less	x salary or \$300,000,		varies	Yes
South Dakota*	\$25,000	\$0.210	\$0	\$0	5 x salary**				Yes
Wyoming	\$50,000	\$0.290							Yes
North Dakota	\$1,300	\$0.185	\$0	\$0	\$200,000	Depends on a	age and level of	coverage selected	Yes

^{*}SD - \$10,000 option for spouse & dependent.

^{**}SD - \$400,000 limit

Table 23 - Retirement Contributions & Plan Provisions

	l <u>.</u> .	1	l	Full Benefit		Pension Benefits Formula		
State	Employer Contribution	Employee Contribution	Full Vesting	Minimum Age	Years of Service	Rule	AFC: Average Final Compensation Years: Years of Service	Opt Out of Social Security?
Colorado	12.15%	8.00%	5 years	55	25	rule of 80	2.50% x AFC (3 years)	Yes
lowa	6.65%	4.30%	4 years of service or 55 years of age	55	and	Rule of 88	60.00% x AFC (3 years) x YOS/30	No
Kansas*	7.57%	4% for EE becoming members prior to 7/1/2009	5 years	65 and 1 year; 62 and 10 yrs; (rule of 85, age plus years of service equals 85)			AFC x 1.75% x years AFC= member before July 1, 1993: higher of a) 4- yr high ave with sick and annual leave added or b) 3-yr high avg. w/o add ons member on or after July 1, 1993: 3-yr high avg. w/o add ons	No
Kansas**	7.57%	6% for EE becoming members on or after 7/1/2009	5 years	65 with 5 years or 60 with 30 years			AFC x 1.75% x years AFC = 5-yr high ave.	No
Minnesota	4.75%	4.75%	3 years	65 pre-1989/ 66 post-1989	or	Rule of 90 (pre-1989 only)	1.7% x years x AFC (5 years)	No
Missouri	12.75%		5 years	48	and	rule of 80	1.60% x years x AFC (3 years) MSEP; 1.7% X years X AFC MSEP2000	no
Montana	6.90%	6.90%	5 years	50	25 years		2% x years x AFC (Highest 3 years)	No
Nebraska***	7.49%	4.80%	3 years	55	and	5 years	No formula; annuity program	No
Oklahoma	15.50%	3.50%	8 years	Rule of 80, or Rule of 90 (after		age 62 and 6 years	2.00% x years x AFC (highest 3 of last 10 years)	No
South Dakota	6.00%	6.00%	3 years	Rule of 85 @ 55			1.625% x final avg salary x credit service before July 1, 2002. Plus 1.55% x final avg salary x credit svc after July 1, 2002.	no
Wyoming	11.25%	0.00%	5 years	Age 61	or	Rule of 86	2.125% for first 15 years, 2.25% for balance	No
10 State Average	9.0%	4.8%						
3 State Average	8.05%	4.30%						
North Dakota ****	4.12% 1.14%	4.00%	3 years	55		I RIIIA OT X5	2.00% x years x AFC(high 36 out of last 120 mos. of service)	No

^{*}KS - 2009 - membership prior to 7/1/09

^{**}KS - 2009 - membership on or after 7/1/09

^{***} NE - Employees hired after 1/1/2003 participate in cash balance retirement plan.

^{****} ND - ND Contributes 4.12% for Retirement; 1.14% pre-funded retiree health (\$5/yr service); 4.00% 'on behalf' of employee

Table 24 - Re	Table 24 - Retirement Benefits - Plan Type											
State	Defined Benefit Plan	Defined Contribution Plan	Cost of Living Adjustment	457 Deferred Compensation Plan	401 (k) / 403(b) Plan							
Colorado	х	х	yes, % calculation based on retirement year/status	Yes, No State Match	Yes, No State Match							
lowa	Х		ad hoc	Yes, State matches first \$75/mo. On a 1-for- 1 basis	no							
Kansas	Х		Periodically, by legislative act	Yes, No State Cont.	no							
Minnesota	Х		Periodically	yes	no							
Missouri	Х		MSEP 2000 Plan - cost of living rate equal to 80% of CPI with a max. of 5%. MSEP Plan - Cost of living adjustment equal to 80% of Consumer Price Index (CPI) with a min. of 4% and max of 5% until reaching 65% cap. After cap, rate is based on 80% of CPI.	yes, \$25, \$30, or \$35. An employee must contribute a total of at least \$25 per month to receive an incentive. The incentive is credited on a per pay period basis in amounts of \$12.50, \$15.00 or \$17.50.	no							
Montana	X	X	3% Annually	Yes, No State Cont.	no							
Nebraska		Х		Yes, No State Cont.	no							
Oklahoma	Х	Х	Periodically by Legislative Act	Yes, State Cont. \$25/mth,match	no							
South Dakota	Х		3.10%	yes, no state cont.	no							
Wyoming	Х	X	0.00%	Yes, State matches \$20/mo	no							
North Dakota	х	х	None	Yes, no state contribution	no							

Table 25 - R	etirement	System	Status 8	& Demog	graphics							
	Mem	nbership C	Compositio	n	Contribution Rate		Funded Status					
	Total Size		Groups do		Required Contributions as a		Value of	% Actuarial Value of Assets				
State		% State	% School District	% Political divisions	Fixed	Fluctuating	% Market Value of Assets		Plan Year			
Colorado	190,684	28.6%	62.2%	9.3%	8% EE	13.4% ER	51.8%	68.5%	2008			
Iowa	167,850*	15.4%	51.7%	32.9%	FY09: 4.10% (EE) 6.35% (ER) FY10: 4.30% (EE) 6.65% (ER)	No**	Not available	88.4%	FY2008			
Kansas	156,073	16%	56%	27%	4\$ for EE becoming member prior to 7/1/09 and 6% for EE becoming member on or after 7/1/09	7.57 ER	49.00%	58.80%	2009			
Minnesota	48,816	100%			4.50% EE / 4.50% ER		95.03	93.2	2008			
Missouri ***	102,638	100%			MSEP (includes ALJ) 12.84% Judges58.65%		84.5	83.4	2009			
Montana												
PERS-DBRP	28,293	52%	19%	29%	6.9%EE/6.8%, 6.935% or 7.035%ER/.1% or.135% State		98%	91%	2007			
PERS-DCRP	1,769	53%	16%	31%	6.9%EE/6.8%, 6.935% or 7.035%ER/.1% or.135% State		N/A	N/A	N/A			
Nebraska	66,454	25.9%	56.9%	17.2%	4.8 EE / 7.49 ER		105.9%	107.0%	2008			
Oklahoma	76,733	45%		55%	3.5% EE / 18.94% ER			2008				
South Dakota	37,707	21.4%	46.8%	31.8%	6% EE / 6% ER		104.8%	97.2%	2008			
Wyoming	34,190	25%	48%	28%	11.25	no	95.4	\$5.16 billion	2007			
North Dakota ****	20,560	52%	24%	24%	4%EE/4.12%ER ****		101.4	92.6	2008			

^{*}IA - active members

^{**}IA - contributions can change annually

^{***}MO-54,943 active, 30, 572 retirees & survivors; 17,123 term-vested

^{****} ND - Plan includes political subdivision members; ND Contributes 4.12% for Retirement; 1.14% pre-funded retiree health (\$5/yr service; 4.00% 'on behalf' of employee

Based on Standardized Average Salary & 5 Yrs Service						annual =	B (Table 1 - Classified Average) 9						
State		Vacation Hours 5-9 yrs		Holiday Hours	Health Insurance Employer Cost			Retirement	Social Security	Total Benefit	% of Salary		
Colorado	Amount or \$ \$\$/hr	120 \$1.18	\$0.79	80 \$0.79	\$868.66 \$5.01	\$48.86 \$0.28	 \$0.168 \$0.058	12.15% \$2.49		\$10.60	51.73%		
lowa	Amount or \$ \$\$/hr	120 \$1.18	144 \$1.42	88 \$0.87	\$1,274.77 \$7.35	\$35.04 \$0.20	 \$1.130 \$0.065	6.65% \$1.36	6.20% \$1.27	\$13.72	66.97%		
Kansas	Amount or \$ \$\$/hr	120 \$1.18	104 \$1.02	88 \$0.87	\$586.00 \$3.38	\$56.72 \$0.33	 	7.57% \$1.55	6.20% \$1.27	\$9.60	46.87%		
Minnesota	Amount or \$ \$\$/hr	130 \$1.28	104 \$1.02	88 \$0.87	\$1,185.00 \$6.84	\$47.24 \$0.27	 	4.75% \$0.97	6.20% \$1.27	\$12.53	61.15%		
Missouri	Amount or \$ \$\$/hr	120 \$1.18	120 \$1.18	96 \$0.95	\$852.00 \$4.92	\$6.11 \$0.04	 \$0.330 \$0.059	12.75% \$2.61	6.20% \$1.27	\$12.20	59.55%		
Montana	Amount or \$ \$\$/hr	120 \$1.18	96 \$0.95	84 \$0.83	\$626.00 \$3.61	\$58.00 \$0.33	 \$1.900 \$0.153	6.90% \$1.41	6.20% \$1.27	\$9.74	47.53%		
Nebraska	Amount or \$ \$\$/hr	120 \$1.18	96 \$0.95	96 \$0.95	\$1,624.28 \$9.37		 \$0.100 \$0.012	7.49% \$1.53	6.20% \$1.27	\$15.26	74.48%		
Oklahoma	Amount or \$ \$\$/hr	144 \$1.42	120 \$1.18	80 \$0.79	\$1,324.00 \$7.64		 	15.50% \$3.18	6.20% \$1.27	\$15.47	75.52%		
South Dakota	Amount or \$ \$\$/hr	120 \$1.18	112 \$1.10	92 \$0.91	\$481.00 \$2.78		 \$0.210 \$0.030	6.00% \$1.23	6.20% \$1.27	\$8.50	41.47%		
Wyoming	Amount or \$ \$\$/hr	120 \$1.18	96 \$0.95	72 \$0.71	\$1,099.00 \$6.34	\$36.32 \$0.21	 \$0.290 \$0.164	11.25% \$2.31	6.20% \$1.27	\$13.13	64.06%		
10 State Average	Amount or \$	123.13 \$1.21	106.18 \$1.05	86.18 \$0.85	976.97 \$5.64	41.18 \$0.24	 \$0.539 \$0.068	8.65% \$1.77	6.20% \$1.27	\$11.87	57.9%		
3 State Average	Amount or \$	120.00	101.33	82.67	735.33	47.16	\$0.800	8.05%	6.20%	ψ11101			
	\$\$/hr Amount or \$	\$1.18 120.00	\$1.00 96.00	\$0.81 84.00	\$4.24 826.00	\$0.27	\$0.116 \$0.185	\$1.65 4.12%	\$1.27 6.20%	\$10.45	51.0%		
North Dakota* 1	\$\$/hr	\$1.18	\$0.95	\$0.83	\$4.77		 \$0.00	\$0.84	\$1.27	\$9.84	48.0%		
North Dakota* 2	Amount or \$ \$\$/hr	120.00 \$1.18	96.00 \$0.95	\$4.00 \$0.83	826.00 \$4.77		 \$0.185 \$0.00	5.26% \$1.08	6.20% \$1.27	\$10.07	49.1%		
North Dakota* 3	Amount or \$	120.00 \$1.18	96.00 \$0.95	84.00 \$0.83	826.00 \$4.77		 \$0.185 \$0.00	9.26% \$1.90	6.20% \$1.27	\$10.89	53.1%		
	<i>\$77111</i>	770	75.00	71.00	, ,,,,,		75.00	700	Ţ <u>.</u> ,	7.0.00	5570		

Average Salary

NOTE: - This analysis shows the value of benefits using a constant dollar amount. This compares the relative value of their benefits to other states.

- When variable rates or ranges were given for annual, sick, or holidays, an average was used. (5 years of service).
- This Value Analysis was calculated using the Classified Average Salary from Table 1.
- When variable rates or ranges were given for life insurance an average was used.
- Health, dental, and vision insurance used the largest enrollment and the highest state contribution for combined employee only and employee + family coverage.

- 1 Base ND Retirement Plan
- 2 Base ND Retirement Plan + Pre-paid Retireee Health Contribution

Table 27 Benefit Value Comparison

3 - Base ND Retirement Plan + Pre-paid Retiree Health Contribution + Employee Contribution paid by the State on behalf of the employee.

^{*}ND - health insurance composite rate shown

Based on each state's reported Average Classified Salary & 5 Yrs Service (Table 1)														
	,	Average	Vacation		•		Insurar				Social			
State		Salary	Hours	Hours	Hours	Health	Dental	Vision			Security	Benefit	Salary	Compensation
COLORADO	Amount or \$	\$53,952	120	80	80	\$868.66	\$48.86		\$0.168	12.15%				
	\$\$/hr	\$25.94	\$1.50	\$1.00	\$1.00	\$5.01	\$0.28		\$0.058	\$3.15		\$11.99	46.24%	\$37.93
IOWA	Amount or \$	\$51,139	120	144	88	\$1,274.77	\$35.04		\$1.130	6.65%	6.20%			
	\$\$/hr	\$24.59	\$1.42	\$1.70	\$1.04	\$7.35	\$0.20		\$0.065	\$1.63		\$13.42	54.57%	\$38.00
KANSAS	Amount or \$	\$38,248	120	104	88	\$586.00	\$56.72			7.57%	6.20%			
	\$\$/hr	\$18.39	\$1.06	\$0.92	\$0.78	\$3.38	\$0.33			\$1.39	\$1.14	\$9.00	48.93%	\$27.39
MINNESOTA	Amount or \$	\$50,885	130	104	88	\$1,185.00	\$47.24			4.75%				
	\$\$/hr	\$24.46	\$1.53	\$1.22	\$1.04	\$6.84	\$0.27			\$1.16	\$1.52	\$13.58	55.51%	\$38.04
MISSOURI	Amount or \$	\$32,536	120	120	96	\$852.00	\$6.11		\$0.330	12.75%				
	\$\$/hr	\$15.64	\$0.90	\$0.90	\$0.72	\$4.92	\$0.04		\$0.059	\$1.99	\$0.97	\$10.50	67.13%	\$26.14
MONTANA	Amount or \$	\$41,552	120	96	84	\$626.00	\$58.00		\$1.900	6.90%	6.20%			
	\$\$/hr	\$19.98	\$1.15	\$0.92	\$0.81	\$3.61	\$0.33		\$0.153	\$1.38	\$1.24	\$9.60	48.04%	\$29.57
NEBRASKA *	Amount or \$	\$40,339	120	96	96	\$1,624.28			\$0.100	7.49%	6.20%			
NEDITACITA	\$\$/hr	\$19.39	\$1.12	\$0.90	\$0.90	\$9.37			\$0.012	\$1.45	\$1.20	\$14.95	77.07%	\$34.34
OKLAHOMA	Amount or \$	\$34,984	144	120	80	\$1,324.00				15.50%	6.20%			
OREAHOMA	\$\$/hr	\$16.82	\$1.16	\$0.97	\$0.65	\$7.64			\$0.000	\$2.61	\$1.04	\$14.07	83.65%	\$30.89
SOUTH DAKOTA	Amount or \$	\$34,440	120	112	92	\$481.00			\$0.210	6.00%	6.20%			
300TH DAROTA	\$\$/hr	\$16.56	\$0.96	\$0.89	\$0.73	\$2.78			\$0.030	\$0.99	\$1.03	\$7.40	44.72%	\$23.96
WYOMING	Amount or \$	\$45,822	120	96	72	\$1,099.00	\$36.32		\$0.290	11.25%	6.20%			
WTOWING	\$\$/hr	\$22.03	\$1.27	\$1.02	\$0.76	\$6.34	\$0.21		\$0.164	\$2.48	\$1.37	\$13.61	61.77%	\$35.64
40.04-4- 4	Amount or \$	\$42,390	123	107	86	\$992.07	\$41.18		\$0.590	9.10%	6.20%			
10 State Average	\$\$/hr	\$20.39	\$1.21	\$1.04	\$0.84	\$5.64	\$0.24		\$0.060	\$1.74	\$1.20	\$11.95	58.60%	\$32.34
0.00	Amount or \$	\$40,605	120	101	83	\$735.33	\$47.16		\$0.800	8.05%	6.20%			
3 State Average	\$\$/hr	\$19.52	\$1.13	\$0.94	\$0.77	\$4.24	\$0.27		\$0.116	\$1.62	\$1.21	\$10.29	52.73%	\$29.82
	. Amount or \$	\$42,588	120	96	84	\$826.00			\$0.185	4.12%	6.20%			
NORTH DAKOTA*	1	\$20.48	\$1.18	\$0.95	\$0.83	\$4.77			\$0.001	\$0.84	\$1.27	\$9.83	48.02%	\$30.31
	Amount or \$	\$42,588	120	96	84	\$826.00			\$0.185	5.26%	6.20%			, , , , ,
NORTH DAKOTA*	2 \$\$/hr	\$20.48	\$1.18	\$0.95	\$0.83	\$4.77			\$0.001	\$1.08	\$1.27	\$10.07	49.16%	\$30.54
	Amount or \$	\$42,588	120	96	84	\$826.00			\$0.185	9.26%	_	,		, , , , ,
NORTH DAKOTA*	3	\$20.48	\$1.18	\$0.95	\$0.83	\$4.77			\$0.001	\$1.90	\$1.27	\$10.89	53.16%	\$31.36

(Classified Only)

Table 22

Table 23

NOTE: - When variable rates or ranges were given for annual, sick or holidays, an average was used.

- Average Salary: Classified salary was not reported by Nebraska in Table 1, the Average Salary for Classified and Unclassified was used in this Table.
- Dental: If included in medical plan or left blank in Table 17 it was left blank in this Table.

Table 29 - Central States Regional Total Compensation Analysis

- Vision: If included in medical plan or left blank in Table 18 it was left blank in this Table.
- Life: Monthy premium rate for \$1,000 multiplied by amount of coverage shown in table 22. If included in medical plan or employer cost not shown in Table 22 it was left blank in this Table.

Table 10

- Health, dental, and vision insurance used the largest enrollment and the highest state contribution for combined employee only and employee + family coverage.

Data Source:

^{*} Nebraska didn't report an average classified salary; this is the overall average salary

^{*}ND - health insurance composite rate shown

^{1 -} Base ND Retirement Plan

^{2 -} Base ND Retirement Plan + Pre-paid Retireee Health Contribution

^{3 -} Base ND Retirement Plan + Pre-paid Retiree Health Contribution + Employee Contribution paid by the State on behalf of the employee.

QUESTIONS?